UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO WESTERN DIVISION

IN RE: POLYURETHANE FOAM)
ANTITRUST LITIGATION) MDL Docket No. 2196
THIS DOCUMENT APPLIES TO:)
ALL INDIRECT PURCHASER) Hon. Jack Zouhary
ACTIONS)

NOTICE OF FILING

Please take notice that Indirect Purchaser Plaintiffs herewith file the attached letter to Judge Zouhary.

Dated: January 22, 2014 Respectfully submitted,

/s/ Marvin A. Miller

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January 21, 2014

Judge Jack Zouhary United States District Judge Northern District of Ohio Toledo, OH

> Re: MDL Docket No. 2196 In re Polyurethane Foam Antitrust Litigation (Indirect Purchaser Actions)

Dear Judge Zouhary,

I write in response to the email sent to you earlier today by Wesley Mullen, one of the counsel for Vitafoam. Vitafoam's citation to *Gariety v. Grant Thornton, LLP*, 368 F.3d 356 (4th Cir. 2004), has nothing to do with ACPERA and only holds that if a plaintiff in a securities class action alleges that common questions will predominate under Rule 23(b)(3) through the use of the fraudon-the-market theory to establish reliance, the court should satisfy itself that the plaintiff has a basis for those allegations. In contrast, Vitafoam seeks a preliminary determination that its ACPERA partial defense to damages will be successful. There is no basis in ACPERA or the case law for this unnecessary preliminary determination. As discussed at the class certification hearing, *LCD* held that "the Court's assessment of an applicant's [ACPERA] cooperation occurs at the time of imposing judgment." *TFT-LCD* (*Flat Panel*) *Antitrust Litig.*, 618 F. Supp. 2d 1194, 1196 (N.D. Cal. 2009). In light of the Court's extensive discussion with Mr. Coleman and Dr. Lamb at the class certification hearing regarding methodologies for calculating damages as to Vitafoam, *Gariety* does not address that issue and does not have any relevance to questions 16 and 18 which the Court posed in advance of the hearing.

Respectfully submitted,

s/Marvin A. Miller

Marvin A. Miller

CERTIFICATE OF SERVICE

I, Marvin A. Miller, certify that on January 22, 2014, I caused to be served the foregoing document in accordance with Paragraph 9 of the Initial Case Management Order entered January 20, 2011.

/s/Marvin A. Miller